

Maine Revised Statutes
Title 36: TAXATION
Chapter 358: SERVICE PROVIDER TAX

§2553. REGISTRATION OF SERVICE PROVIDERS

1. Persons required to register; certificates; display. Every person subject to the tax imposed by this chapter shall register as a service provider with the assessor by submitting an application on a form prescribed and furnished by the assessor. The assessor shall issue a service provider tax registration certificate to each applicant that properly completes and submits an application form. A separate application must be completed and a separate registration certificate issued for each place of business, and the registration certificate must be conspicuously displayed at that place of business. A registration certificate issued pursuant to this section is nontransferable and is not a license within the meaning of that term in the Maine Administrative Procedure Act.

[2003, c. 673, Pt. V, §25 (NEW); 2003, c. 673, Pt. V, §29 (AFF) .]

2. Revocation of registration. The assessor may revoke for cause a registration certificate issued under this section. The assessor may revoke the registration certificate of a registrant who fails to file a return with the assessor within 15 days after the due date as required by section 2554. A revocation is reviewable in accordance with section 151. If a registrant has failed to pay any tax imposed by this chapter when the tax is shown to be due on a return filed by the registrant or is admitted to be due by the registrant or has been determined to be due and that determination has become final, notification of the registrant by the assessor as provided in this section operates to suspend the registration certificate from the date of the notice of suspension until such time as the delinquent tax is paid or it is determined by an appropriate court that revocation is not warranted.

[2007, c. 438, §56 (AMD) .]

3. Making sales after revocation. A person whose service provider tax registration certificate has been revoked by the assessor pursuant to this section and who continues to make sales in this State of one or more of the services identified in section 2552 commits a Class D crime. Violation of this subsection is a strict liability crime as defined in Title 17-A, section 34, subsection 4-A.

[2005, c. 218, §34 (AMD) .]

4. Failure to register. A person who is required by this section to register as a service provider with the assessor and who makes sales in this State of one or more of the services identified in section 2552 without being so registered commits a Class E crime. Violation of this subsection is a strict liability crime as defined in Title 17-A, section 34, subsection 4-A.

[2005, c. 218, §34 (AMD) .]

SECTION HISTORY

2003, c. 673, §V25 (NEW). 2003, c. 673, §V29 (AFF). 2005, c. 218, §34 (AMD). 2007, c. 438, §56 (AMD).

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